

**REMARKS**

In the last Office Action, the Examiner rejected claims 27, 28, and 30 under 35 U.S.C. § 102(b), as being anticipated by U.S. Patent No. 4,445,267 ("De La Moneda et al.").

Applicants propose to amend claim 27. Upon entry of this Amendment, claims 27, 28 and 30-34 remain pending and under current examination.

Applicants respectfully traverse the Examiner's rejection of claims 27, 28 and 30-40 under 35 U.S.C. Section 102(b) as being anticipated by De La Moneda et al. At page 3 of the Office Action, the Examiner asserted that "If Applicants' [sic] want to distinguish De La Moneda from their presently recited claims they must amend the claims to recite 'a side wall of the first gate electrode is DIRECTLY PHYSICALLY and without the presence of additional layers there between'." Applicants have previously pointed out that claim 27, for example, is allowable over De La Moneda et al. at least for reasons discussed in Applicants' response dated October 18, 2005. Accordingly, Applicants respectfully submit that no further claim changes are necessary in order to distinguish the pending claims over De La Moneda et al. In order to expedite prosecution of the application, however, Applicants propose to amend claim 27, as suggested by the Examiner, thereby placing this case in condition for allowance.

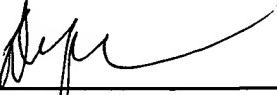
Applicants' proposed claim changes do not raise new issues requiring further consideration or search, and should allow for immediate entry by the Examiner. Accordingly, entry of this Amendment After Final and a timely allowance of the pending claims is earnestly requested.

Please grant any extensions of time required to enter this response and charge any additional required fees to our deposit account 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,  
GARRETT & DUNNER, L.L.P.

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By:   
Daniel X. Yan  
Reg. No. 54,555